R.7.166-9

G. R. S. IX-5]

Previous references.

S.R.459/1892. 1894-95

~~191~~.

(S.R.)

File No. 69.

Serial Nos. /

Later references.

S.R.769/1900

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 1—12.

M ~~Part~~ B for ~~Aug~~ Dec, 1898.

SUBJECT.

Inamdar's right to Toddy Revenue

Commenced on
By
Finished on

W D 88—GPB—50,000—24-7-16

18 C

Memo

Inamdars from all parts of the Province have for some time past been clamouring for an early Settlement of their claims to toddy revenue. Something has to be done soon.

2. In Proceedings No. 443-51-R 69 dated 11th July 1893, an Enquiry was directed into the claim of each Inamdar, and the attention of Deputy Commissioners was specially called to certain main heads on which information should be furnished. In a small no. of cases, an Enquiry was held, and reports submitted for the

the orders of Government.

The principles on which such Claims should be settled not having been expressly laid down, I find that the reports received are not such as to enable Govern-ment to pass final orders ~~thereon~~ without some further enquiry.

3. Shortly after the Dassara meeting of 1894, the Dewan was pleased to discuss this important question with several of the Deputy Commissioners, and to make certain rough notes which were subsequently amplified in a Memo prepared by Mr. Ananda Row in December 1894. No orders have since been passed on

on that memo. In a large majority of cases, Deputy Commissioners have deferred their investigation pending the receipt of further instructions from Government. I have carefully read the Dewan's notes and the Chief Secretary's memorandum & I am of opinion that a few simple instructions in accordance* therewith would enable our Deputy Commissioners to deal with the claims of Inamdars in a satisfactory manner and without any further loss of time. Hence the draft herewith submitted for approval or orders.

C.

4. Advances were ordered to be paid to the Inamdars of the Mysore District

15-1-96

x

I do not have provided for the removal of shops from Inam villages which contain no Liberty graves, as I do not consider this fair. C.

16

for the two years 1892/93
and 1893/94. They are now
praying for payment
for the year 1894/95 -
Examiners in the other
Districts, tho not equally
numerous, are likewise
asking for the payment
of moneys due to them
for all the 3 years.
As the investigation
now proposed to be
ordered is unlikely
to be completed within
the next few months,
I beg to suggest that
an advance be ordered
to be paid to the Examiners
of the Mysore District
for 1894-95 & to those
of the remaining Districts
for 1892/93 & 1894-95.

C.
15-1-96

Yes. I have already
more than once recommended
the advances - but as a
statement to the same effect
to the same which will be
sent to the Mysore Govt
before the advances are
ordered to be paid

23/1

Why has not the
Gtt ordered by the Council on
the 23rd Jan been prepared?
Please do so at once.

3/2/96

10 lines

3!

1800

Proceedings of the Government of Mysore.

In continuation of the orders of Government conveyed in Proceedings No. 443-51/R 69 dated 11th July 1893, (13) the following instructions are issued for the guidance of Officers in the conduct of enquiry into the claims of Inamdars to toddy revenue.

2. For the purpose of such enquiry, Inamdars shall be divided into two classes, namely "Ordinary Inamdars" and "Privileged Inamdars."

3. Toddy revenue shall likewise be divided into (a) Excise rent and

(b) Tree rent.

4. Excise rent is the value of the Government right of drawing and selling toddy.

5 Tree rent is the price chargeable for allowing the Government or its lessee to tap the trees situate in Inam Villages (including Kayemputta).

6. An "ordinary Inamdar" is one who, like an ordinary occupant of Government land in a settled Village, is entitled to the toddy trees standing in the village and has therefore a right to demand payment for the privilege of tapping the same.

7. A "Privileged Inamdar is one to whom the State right

be brought to the notice of Government. Similarly, if there are any special cases in which, notwithstanding the absence of Sanads or recognition by the Inam Department, there has been an enjoyment for 30 years and upwards and up to within the last 12 years, the same may be specially reported for the orders of Government.

9. The next point for Consideration is, which of the following Classes does the claim fall under.

A. Grove but no Shop.

B. Shop but no grove.

C. Both Shop and Grove.

The Sub-divisions of class C. are,

C1. A Grove or Groves wholly assigned to the Inam village Shop; and

which shop requires no other supply.

C2. A grove or groves not only assigned to such shop but also to other shops in other Inam or Government villages.

C3. A grove or groves which are insufficient for such shop which therefore has to get some of its supply from some other grove or groves.

10. The relief to which a "Privileged Inamdar" would be entitled, is as follows:

In class A – Tree rent only.

" B – Excise rent only.

" C' Both tree and excise rent.

" C2. Do – Do plus tree rent for supply given to outside shop or shops.

C3. Excise rent plus proportionate tree rent on the quantity available.

11. An "Ordinary Inamdar" would be entitled to the

following -

In Class A. Tree rent.

" B. Nil.

" C' - Tree rent fully.

" C². Do plus tree rent for outside supply.

" C³. Tree rent less proportionate rent for supply from out-side.

12. From payments to be thus made, a small percentage (say 5 per cent) should be deducted on account of Supervision, Establishment & Charges. The Government reserve to themselves the right of making such reasonable addition to this percentage as from time to time they may consider necessary.

13. The local cess is not payable to the Inamdar.

14. Except in the case of a "Privileged Inamdar" of

class C', separate sales of shops and groves seem desirable, so that there may be no difficulty in finding out how much is tree rent and how much excise rent. In other cases whenever possible, the shop alone may be sold and the groves left alone, so that the farmer and the Inamdar may make their own arrangements as regards the groves.

15. Where, in rare cases, it becomes necessary, in the interests either of Government or of the Inamdar or of both, to sell shops and groves together, the apportionment of the proceeds between excise and trees becomes a somewhat difficult matter

matter. Considering that the ownership of a grove does not carry with it a right to draw toddy from the trees therein, Government are of opinion that two-fifths of the total rent may be treated as tree rent and three fifths as Excise rent.

In cases where the Inamdar's grove supplies some other shop also, or where the Inam Village shop supplements its supply from outside, a proportionate addition or deduction may be made with due regard to the circumstances of each case. This is a matter of calculation which does not present no difficulty.

16. In the case of shops sold separately from Inam groves, the Shop farmer is

is under no obligation to pay
tree rent for such
groves if he can manage
his farm independently
of the same.

17. Wherever Inamdars
with full Abkari right
are willing to compound
with Government for 10 or
15 years' purchase, the matter
should be reported for the
orders of Government.

18. An Inamdar's revenue
must necessarily be a
fluctuating item in the
same way as Government
revenue. But when once
his claim is decided on
its merits, the payment to
be made by him in each
succeeding year would
become almost a matter
of routine.

19. Cases, if any, not
coming within the purview
of

of the foregoing instructions, should form the subject of a special communication.

20. Along with the record of enquiry which as far as possible, should be conducted in the manner laid down in sections 201 and 202 of the Land Revenue Code, a calendar should be submitted in the form appended to this order.

21. The settlement of Inamdars' claims has long been delayed. Government hope that the District officers would lose no time in enquiring into all such claims and forwarding their reports to Government in such form as would admit of orders being readily passed without

directing a further investiga-
-tion or calling for additional
information.

To

Revenue Secretary.

Submit to the Dewan. Vide remarks on the bill for certain cases rect. investigated. also those against Thadoor Pil.

23-1-96

To The Excise Commissioner
in Mysore -
Dy Commissioners
of Districts.

Draft Rules
Chief Secretary Engra
J. Anandaraw Esqre
Engra
X8e

note by J. Anandaraw

Contents. (20)

Para

1. How Inam Farms have been dealt with under the New Scheme for Government Toddy Revenue.
2. On what the disposal of Inam Village Toddy Revenue is dependent.
3. Rights of Ordinary Inamdars.
4. Rights of Privileged Inamdars.
5. Classification of Toddy Revenue according to Farms:—
   - A. Groves with shops attached.
   - B. Groves without shops attached.
   - C. Shops without Groves assigned.
6. Further Sub-Division of Class A into
   - A_1. Inamdar's Grove for Inamdar's shop.
   - A_2. Inamdar's Grove for Inamdar's shop and other shops.
   - A_3. Inamdar's shop with Inamdar's Grove and other Groves.
7. First in respect of Ordinary Inamdar.
8. Ordinary Inamdar's right in Class A Toddy Revenue.
9. ~~~ Ditto ~~~ Ditto. Class B — do.
10. ~~~ Ditto ~~~ Ditto class C — do

~~21~~

Para.

11. Next in respect of Privileged Inamdars.

12. Privileged Inamdar's right in Class A_1 Toddy Revenue.

13 — Do. — — — Do. — Class A_2. — do. —

14 — Do. — — — Do. — Class A_3 — do.

15 — Do. — — — Do. — Class B — do.

16 — Do. — — — Do. — Class C — do.

+ 17. Deduction for cost of management.

18. Whether an Inamdar is Ordinary or Privileged. How determined.

19. Favorable treatment in special Cases.

+ 20. Relative proportion of Excise and Rent in Toddy Revenue.

21. Future action in respect of ordinary Inamdars' Date Groves —

22. Future arrangts regarding Farms of Privileged Inamdars

23 — Ditto Ditto Class A_2 Toddy Revenue

24 — Ditto Ditto Class B Ditto

25 — Ditto Ditto Class A_3 & Class C Ditto

26 — Purchase of Privileged Inamdars Revenue

terms. For the purposes of the Subject under consider-ation, Kayanguttadars are included) there are 180 — the Ordinary Inamdars whose rights in respect of Date trees on their holdings are on the same footing as those of — Candagam Ryots in those — Government Villages into which the Survey Settlement has been introduced. They may cut down their trees, but cannot tap them. It is only Government, or a Lessee from the Government of the right to sell Toddy, that can draw Toddy with the land owner's consent. The consideration paid for such consent is Rent for the Date trees.

30

On Principle, why shd. they not be allowed to tap them for toddy meant only for their use & for being worked into jaggery?

4. There are also 2nd Cl
the Privileged Inamdars to
whom the state Right of
Selling Toddy has been conceded
by competent authority. These
Privileged Inamdars besides being
like ordinary Inamdars, entitled
to the Rent for their Date trees,
are also entitled to receive the
Excise, (the value of the Selling
right) on Toddy consumed with-
in the limits of their Villages,
whether this Toddy is the pro-
duce of their own Date trees or
is imported from outside the
limits of their Villages.

31

5. Again, of Toddy Revenue
there are 3 kinds or clases:—

(A). Where the Tarem consists
of one or more Groves with
one or more Shops attached
to them.

B

(B) Where the Farm consists of the right of drawing Toddy in specified Groves without shops being attached to them, that is, with freedom to the Farmer to sell the Toddy drawn by him to other Farmers who have acquired from Government the right to sell to the public,

and (C) Where the Farm consists of one or more specified shops and the right to sell Toddy therein is alone farmed out without any specific Groves being assigned to these shops, that is to say, the purchaser of this Farm is expected to obtain his Toddy Supply from owners of Groves under his

his own arrangements with them.

6. Of the three classes of Toddy Revenue above mentioned, Class A again will fall under one or other of three heads as follows:—

(A$_1$) Where an Inamdar's groves are assigned for the use of the shops in the Inamdar's Village, and no other;

(A$_2$) Where an Inamdar's groves are assigned for the use of the Inamdar's shop (or shops) and also other shops outside the Inamdar's limits i.e, Government shops or another Inamdar's shops.

(A$_3$) Where for the Toddy required for an Inamdar's shop or shops, assignment

is

is made not only of the
Inamdar's Grove but also
other Groves (the property
of Government or of
another Inamdar) out-
side the Inamdar's Village
limits

7. In cases in which the
Inamdars concerned are ordinary
Inamdars (not Privileged),
the different clapes of Toddy
Revenue will have to be disposed
of in the following manner.

34

8. In Toddy Revenue of Class
A, both Rent Value and Excise
Value are included, whereas
the ordinary Inamdar is en-
titled to receive only the Rent
Value. The Toddy Revenue in
question should therefore be
divided

divided into these Com-
-ponent parts with reference
to past ascertained Incomes
of the Inamdar or on other
equitable grounds. The Rent
should be paid to the Inamdar,
and the Excise credited to
Government.

9. The Toddy Revenue of
Class B is entirely Rent and
wholly payable to the ordinary
Inamdar interested.

10. The Toddy Revenue of class
C is all Excise to which the
ordinary Inamdar is not entitled.
It should therefore be entirely
credited to Government.

11. Next as to the disposal
of the different classes of Toddy
Revenue where Privileged Inamdars
are

Even this does not
seem to be entirely rent
for reasons given in
my note.

(29)

are concerned.

12. Toddy Revenue of class A_1 is composed of Rent and Excise appertaining to the Privileged Inamdar and is wholly payable to him.

13. Toddy Revenue of class A_2 consists of:—

(a) Rent for the Inamdar's toddy

(b) Excise on that portion of it which is sold in the Inamdar's shop.

(c) Excise on the remainder sold in other shops.

The Privileged Inamdar is entitled to (a) and (b), but not to (c) which is due to Government. The Toddy Revenue should be apportioned into these component parts on equitable grounds and payments made as just stated.

14. Toddy Revenue of class A_3

Similarly

Similarly consists of:—

(a) Rent for the Inamdar's Toddy.

(b) Rent for other Toddy.

(c) Excise on the Toddy sold in the Inamdar's shop.

The Privileged Inamdar is entitled to (a) and (c) but not to (b) which is payable to the owner of the Groves supplying the other Toddy. The Toddy Revenue should be apportioned into these component parts on equitable grounds and payments made as just stated.

37

15. In Toddy Revenue of class B, there is only Rent for Toddy and to this the Privileged Inamdar like an ordinary Inamdar is entitled. It should therefore be wholly paid to him.

(31)

16. In Toddy Revenue of Class C, there is only Excise for Toddy sold in the Inamdar's shop. To this the Privileged Inamdar is *ipso facto* entitled. It should therefore be wholly paid to him.

17. In making payments as above mentioned, a sum not exceeding 5 per cent of the amount payable should be deducted to cover charges for Government management

18. One of the most important points for determination in each case is whether the Inamdar concerned is Ordinary or Privileged.

Claims of Inamdars to be regarded as "Privileged", i.e. to exercise the right of selling their toddy in their Villages, or to receive a payment as Excise for outside toddy sold within the limits of their Villages should be carefully scrutinized and investigated. Investigation includes Examination of Sannads, Inam Registers and Title Deeds. For practical purposes, the Inam Settlement may be accepted as a starting point for further investigation. Those cases in which the Inam Department have not conceded the

39

(33)

the Abkari Right may at once be put down as being cases of Ordinary "Inamdars" and not "Privileged". In those cases in which the Inam Superintendent has conceded Abkari Rights, further enquiries should be made to ascertain whether any payment has been received by the Inamdar during the past 30 years. If no payment has been received, the right may be regarded as having fallen into desuetude and cannot now be revived. If any payment has been made, care should be taken to ascertain the precise purpose for which the payment was made.

The equity of the principle of one going behind the Inam Settlement (which we recognise as conclusive when in one's favour) is to be considered, especially as Govt. wants to take up the management of the source of revenue into its hands.

40

made. Unless a shop
existed in the Inam Village
and the payment made was
on account of such Shop, the
payment cannot be regarded
as payment for the exercise
by Government Contractors of
the Inamdar's Excise right.
In other words, for an
Inamdar to be regarded and
treated as Privileged, the Inam
Superintendent should have
recognized his Right to Abkari
Revenue; there should have
been actual enjoyment of
such Revenue, and what was
enjoyed should distinctly be
the Excise Right.

41

If it is conceded that even the Goculdas rent under Cl. B. is partly composed of excise, the requirement that a Shop should have existed seems too hard.

19. Where

19. Where, notwithstanding the absence of authority or of recognition by the Inam Superintendent, an Inamdar is found to have enjoyed the Excise Right during the past 30 years, Government will be prepared to give the case a favorable consideration, and to concede half of what the Inamdar, if he were fully privileged, would be entitled to receive. It is however believed that of such cases, there will be few or none at all

20 — Where Toddy Revenue
Consists partly of Rent
and partly of Excise,
no hard and fast rule
can be laid down
whereby the amount
can be divided into
these component parts.
Broadly speaking,
the value of Toddy
at foot of the tree
from which it is
drawn may be
regarded as Rent,
and the additional
value which it acquires
at the place of
Consumption

43

(37)

consumption may be regarded as Excise

Relative Proportion between Excise & Rent in Toddy Revenue

44

In dividing Toddy Revenue into parts on account of Rent for Date growers and Excise on Toddy sold, unless there be reason in any case to adopt a different standard,

(a) One half of the Toddy Revenue may be taken to be Rent, and the other half may be taken to be Excise where the Toddy drawn from a grove

is

is sold within the limits of the Revenue village in which ~~that~~ Grove is situated.

(b) Where the toddy is taken beyond such limits, one half of the Toddy Revenue ~~shall~~ may represent Excise and the other half with an allowance for transit charges shall represent Rent. Any allowance exceeding ¼ of the total realisations which may have to be made on account

of

of Transit Charges shall be debited to Excise.

Note. In the case of the Chamrajnagar Toddy supplying Tyallandivs Jaghire, the proportion was Rent : Excise :: 2 : 3 -

21. From next year the Commrs may withdraw from managing the ordinary Inamdars' date groves - There ought to be no need for Govt dealing with them any more than within the Date trees in occupied lands in Talukks into which the Survey Settlement has been introduced - In any case in which an ordinary Inamdar's grove

Q Is this sufficient?

46

grove ~~may~~ 29 has been farmed out with a shop attached to it, (as in Zoddy Revenue Class A) the Dy (comm^{r} should sell the shop by itself separately from the grove -

22 - In the case of Farms in which Privileges Inamdars are concerned, the present arrangements may generally continue.

23 - In cases of Zoddy Revenue Class A_2 it would be convenient to have the part of the Inamdar's grove required for the outside shop demarcated and specifically assigned for the latter - If possible it would be preferable to sell the outside shops separate

24 - In

24 In class B Toddy Revenue the Govt may withdraw from management altogether as in the case of the ordinary Inamdars -

25 In class A_3 and class C Toddy Revenue it should be clearly understood that Government is not bound to maintain or license a shop the established within Inam limits which cannot be supplied by the Inamdars Toddy. At a convenient opportunity the shop that has to be supplied with outside Toddy should be shifted to Govt ground.

48

Is this equitable?

26 - The Privileged Inamdars Revenue, in any case

Case in which 31 the (42) Inamdar may be willing to resign it can be purchased by Govt at a valuation equal to 10 or 12 times the average annual income which the Inamdar has received during the last 5 or even 10 years, provided the Inamdars' Lands concerned are distinctly demarcated and transferred to Govt absolutely -

49

This is a very important question - Mr Ananda Row prepared this memo in accordance with notes made by the Dewan - The question has not however been finally settled - If the principles are laid down by Govt, their application to individual cases would not be very difficult - The whole file with this memo will accordingly be submitted to the Executive Council.

C.

5-7-95

The Memorandum of 13-6-95 and the subjoined papers required by him without further delay

31-7-95

Calendar of an Inamdar's claim to toddy revenue enquired into by District.

1. Name of Taluk
2. Name of Inam Village.
3. Name of Inamdar
4. Class of Inamdar as per claim (Ordinary or Privileged)
5. Documents &c relied upon
6. Witnesses Examined.
7. Class of Claim (A, B, C¹, C² or C³)
8. Finding
9. Amount awarded, if any.
10. Grounds of decision.

Note 33 (49)

by Assistant Secretary, K. S. Chandrasekhara Aiyar

S. Rice

Toddy rights of Mandars.

It will facilitate the consideration of this question if the toddy revenue be analysed into its three factors.

1). The rent for the grove, which is not essentially different in kind from rent for land, depends upon the number of trees comprised therein, and more particularly upon the number actually available and needed for the purposes of the lessee. It is, therefore, conveniently described as the rent for trees and is payable to the owner of the trees.

56

This will form a [illegible] of the Land Encumbrances

This will be collected by Village Officers

2). The shop-rent is the price paid for the monopoly of selling toddy within a defined ~~limit~~ tract, and is payable to Govt or to an Inamdar to whom Govt has alienated the monopoly.

(3) The excise duty is the tax levied, for the financial necessities of the State, on the amount of toddy consumed, which, for practical purposes, is measured by the number of trees tapped to meet the consumption. It seems to me that the excise duty should belong to the State alone, and never to any private individual. The very reason of its imposition (viz. the exigencies of State finance) supports this view. There is no analogy between the excise duty and land revenue: land revenue or land rent is capable of alienation, as it is in the nature of a private right vested in the Govt as the ultimate proprietor of land; it does not enter into the price of produce, nor fall upon consumers, as the excise duty does and is intended do. The excise duty is indefinite item (like cess), imposed solely the discretion of Govt, who either choose not to levy

it at all or fix what amount
of duty it will levy, without
a private person having any
voice in the matter. At
the same time it is very much
to be doubted whether, when
the Sannads relied upon
by "privileges" Inamdars
were granted, the excise
duty was at all in the
mind of the grantors or
was definitely meant to be
conveyed under the vague
designation of "excise revenue."
There is reason to think that
the distinction between the
duty on consumption and
the price for exercising the
monopoly of sale was not
in those days as even some-
times in the present, clearly
kept in view, and that, if
anything, it was only the
latter that was alienated
to Sannad-holders. If this
view is, as I think, correct,
Inamdars are not entitled
to excise duty or tree-tax.

Now, under the tree-tax

system, pure and simple, where the three factors are (as they ought to be) separately determined, there is not the slightest difficulty in calculating the payments to be made to the Inamdars, whether of the "privileged" or of the "ordinary" class. I may note that, in the preliminary arrangements to be adopted for 1897-98, no tree-rent has been fixed for Govt. trees, as is apparent from the fact that both for Govt and for private trees, the same amount of tree-tax will be received by Govt., though a rent will have to be paid to the owner in the latter case.

But where, as in the existing system of toddy administration, an amount determined by competition, and called farm rental, consists of all three factors blended together, their proper apportionment is a problem of considerable perplexity, and can only be solved in some arbitrary manner, tempered

by general considerations of probability and fairness to all parties.

The draft printed Order deals with the matter by reducing the factors to two, excise-rent and tree-rent; the former including both shop-rent and excise duty, the whole of which combined amount is considered due to the privileged Inamdar; while the apportionment of excise (when not separately ascertainable) and tree rents, is based upon the arbitrary ratio of $\frac{3}{5}$ to $\frac{2}{5}$.

The best conclusion of a dominion between seems to allow the appeal in the case & to recommend a reconsideration of the whole question.

60

As some practical and final settlement of this long-pending and difficult question is the one thing desirable, even at some ~~risk~~ sacrifice of general principle, the proposal referred to is, if I may venture to say so, quite as good as any that can be devised, and may with advantage be brought into effect. It is hardly necessary to add that, ~~all~~ wherever the language of the draft Order presumes

its applicability to the future the same will have to be modified, since, with the introduction of the tree-tax system, the necessity for complicated rules will have ceased to exist.

With regard to the decision of claims advanced by Inamdars, these may be disposed of one by one, as soon as the draft Order is issued, beginning with those now pending before Govt.

A draft sanctioning advance is put up.

Subo to Secy for instructions, if any.

13/4/97.

Vide Secy's Cir.

The tree tax system seems to necessitate the reconsideration of this important question.

Please see Mr Mehta any recommendation.

[illegible]

draft of instructions
drawn up by us before
the Brevet last system
was brought in, may
be sent to the Lyceum
Lower North a request
that he will point
the question carefully
with a view to reform
in the Classification
system of bodily
administration &
favor the Govt
with his views as
to the extent to which
the Classification
does could be
reorganized. In
same case the
records of previous
same been reading
before Govt for
same time past.
Qual. the principle
was to be settled
before individual

cases could be dealt
with on the merits.

Reading the resolution
of this question
adverse for 1895-96
& 1896-97 can be
ameliorated in the same
way as for the 2 nd
mentioned year.

Q
2/8/97

Yes. Inform the Dewan of this
3-2-97.

The Dewan agrees.
2 Feb 1897
Q

4/2/97
Secy Pubs. 4/2/97

3rd Councillor's Visit:

As to the first point referred to by the Secretary, I do not think that a privileged Inamdar is entitled to the Toddy Revenue including tree-tax (minus the cost of management) unless he owns toddy trees and a shop in his Inam village and the Toddy drawn from the said trees is sold in the said shop and consumed by the drinking people of his Inam village. This is in exact accordance with our arrangements with the Madras Govt.

But in Madras there are other Inamdars besides Zamindars as in Bombay —

·X·

2. The 2nd point is a liberal concession to be shown to a privileged Inamdar. I do not mean to stand in his way.

·X·

At the last meeting of the Representative Assembly, I had asked the Under Secretary to ascertain the practice existing in Madras and Bombay. Before

Enquiries 30/3 Mills Orlebar

If this information is not available here we have to call for it from Madras & Bombay

Bell

definitely settling the important point, we should know the practice obtaining in those Presidencies especially in their Talukas bordering ours.

30-3-98

DRAFT.

In continuation of the order of Government conveyed in Proceedings No. 443-51—R. 69, dated 11th July 1893, the following instructions are issued for the guidance of Officers in the conduct of enquiry into the claims of Inamdars and Kayamguttadars to Toddy Revenue :—

2. For the purposes of such enquiry, Inamdars and Kayamguttadars shall be divided into two classes, *viz.*, "Ordinary Inamdars or Kayamguttadars" and "Privileged Inamdars or Kayamguttadars."

3. Toddy Revenue shall (likewise) be divided into, (*a*) ~~Excise~~ Revenue, and (*b*) Tree-rent.

4. ~~Excise~~ Revenue, which is an item of Government monopoly consists of the following heads :—

(1) Rent on account of the right of drawing and removing toddy from toddy-yielding trees, under the Farming system ; and tree-tax levied at the prescribed rate on each toddy-yielding tree tapped for drawing and removing toddy therefrom under the Tree-tax system.

(2) License fee for vending toddy in authorised shops, the amount of such fee being determined by the result of the auction sale of each shop or group of shops.

5. Tree-rent is the price chargeable by the owners of toddy-yielding trees for allowing the licensees of shops or groups of shops to extract toddy therefrom.

6. There are cases in which Excise Revenue has been alienated by former ~~Native~~ Rulers to the grantees of Inam and Kayamgutta villages, and also those in which it has not been so alienated.

7. An "Ordinary Inamdar or Kayamguttadar is one to whom Excise Revenue has not been so alienated, and who, like an ordinary occupant of a Government land in a settled village, is entitled to the toddy-yielding trees standing in his village ; and has therefore a right to demand payment of Tree-rent for the trees tapped in his village, or to lease such trees for the manufacture of toddy to the licensees of shops for such rate of Tree-rent, as may be agreed to between them.

8. A "Privileged Inamdar or Kayamguttadar" is one to whom Excise Revenue has been so alienated and who is accordingly entitled to it in addition to the Tree-rent, to which he is entitled in common with an "Ordinary Inamdar or Kayamguttadar."

9. When a claim to Toddy Revenue is preferred, the first point to be determined is, whether such claim is for Tree-rent only or for Excise Revenue only, or for both.

10. If the claim is for Tree-rent only, the case becomes one of an "Ordinary Inamdar or Kayamguttadar," and a decision should be recorded to the effect that according to the claimants own admission, he is entitled only to Tree-rent on account of the trees tapped in his village, the local cess thereon being payable to Government. If a toddy shop exists in his village, it should also be stated in the decision that the whole of the shop rent vests in Government. Under the Tree-tax system he will be at liberty like an ordinary occupant of a Government land to make his own private arrangements with the licensees of toddy shops in regard to the rate of Tree-rent payable by them for the trees tapped in his village. But under the Farming system which was hitherto in force, the "Grove farms" were sold by Government, so that in the purchase money thereof are included both the rent on account of the right of drawing and removing toddy and Tree-rent for the trees tapped. As Toddy rent is payable to Government and Tree-rent to the proprietors of villages, it should be recorded in the

decision that the purchase money of the "Grove farms" for the past five years should be apportioned to Toddy-rent and Tree-rent in the following ratio for each year :—$\frac{4}{5}$ths to Toddy-rent payable to Government and $\frac{1}{5}$th to Tree-rent payable to the claimant. The amounts should be adjusted accordingly by the Deputy Commissioners of Districts, and payments made to the claimants, reports being made by them to the Excise Commissioner for submission to Government.

11. If, on the other hand, the claim is for Excise Revenue only or for both Excise Revenue and Tree-rent, a careful investigation of extent of alienation and enjoyment as Excise should be made, and the claim should be decided upon. As a rule, the Inam Settlement should be the starting point. The claim should only be admitted to the extent alienated, as established in each individual case. If, in any case, there has been no enjoyment of Excise Revenue, although alienated within the twelve years, preceding 1892-93, the circumstances connected therewith should be reported with the Excise Commissioner's opinion for the orders of Government. Also, if there are any special cases, in which, notwithstanding the absence of Sannads or recognition by the Inam Department, there has been an uninterrupted enjoyment for a period of not less than fifty years, preceding the year 1892-93, the same should be specially reported with the Excise Commissioner's opinion for the orders of Government. Pendency of claim before a Revenue Court is no interruption within the meaning of this paragraph. Where it is clear that the Inam Settlement has not conceded the right to Excise Revenue on toddy, the claimants should be awarded Tree-rent only, as laid down in para 10 above. But where it has been conclusively established that the claimant is entitled to both Excise Revenue on toddy and Tree-rent, the case becomes one of a "Privileged Inamdar or Kayamguttadar," and the award should be as per particulars below :—

(1) Under the Farming system, the claimant will be given the whole of the rent of the "Grove farm" or "Shop farm" or of both, realised in his village for the past five years, *minus* the proportionate cost of establishment charges, (say 5 per cent) and Local cess payable to Government. If his shop obtains supplies of toddy from any Government grove or from any Inam or Kayamgutta grove, not separately sold as an independent "Grove farm," a deduction should also be made from the above amount at the rate of four annas for each tree tapped for his shop. If the tapped trees belong to a Government grove, the amount thus deducted should be credited to Government; or if they belong to an Inam or Kayamgutta grove, it should be paid to the proprietor of the Inam or Kayamgutta village concerned, the Local cess thereon being credited to Government.

(2) Under the Tree-tax system, the claimant will be entitled to the following items :—

(*a*) Tree-tax on account of the trees tapped in his village, the Local cess thereon being payable to Government;

(*b*) Tree-rent of the trees tapped in his village, the Local cess thereon being payable to Government, in cases where the trees are leased by Government.

(*c*) The rent of the toddy shop in his village. (The above payment will be subject to deduction on account of proportionate cost of establishment, as stated above. If no toddy-yielding trees exist in his village, his shop being dependent upon trees in Government villages, both Tree-tax and Tree-rent on account of the trees tapped in Government groves for his shop, shall be payable to Government: Provided, that if trees be tapped in occupied lands, Tree-tax will be payable to Government, Tree-rent being payable to the occupants at such rates as may be settled between themselves.

12. The Government reserve to themselves the right of making such reasonable addition to the aforesaid five per cent for establishment charges as from time to time they may consider necessary.

13. Under the preliminary Tree-tax system of the current year 1897-98, the "Grove farms" in "Inam and Kayamgutta villages" have, as a rule, not been sold or leased by Government, the proprietors thereof being left to lease them to toddy vend farmers or shop-keepers at such rates of Tree-rent as may be privately settled by themselves, so that the whole of the amount levied by Government for the trees tapped in Inam and Kayamgutta villages during the year 1897-98 will be credited under Tree-tax, the Tree-rent being recovered by the proprietors themselves. But in the case of some Inam villages, the Grove farms whereof were attached to certain particular toddy vend farms in the year 1896-97, the proprietors have not been allowed to lease their trees privately for the year 1897-98, the arrangements which existed in the year 1896-97 having been ordered to continue in the year 1897-98. In the case of such villages, the proprietors will get for the year 1897-98, the same amount of Tree-rent as is payable to them for the year 1896-97, the matter connected with the Tree-tax levied on the trees tapped in them being settled in accordance with the finding as to whether they are "Ordinary Inamdars" or "Privileged Inamdars."

14. Even after the introduction of the Tree-tax system in its entirety from the year 1898-99, the toddy shops in the villages of both "Ordinary Inamdars or Kayamguttadars" and "Privileged Inamdars or Kayamguttadars" will continue to be sold by Government, the rent of the shops in the former being credited to Government and that of those in the latter being payable to the proprietors of the villages concerned, *minus* the proportionate establishment charges; but both the "Ordinary Inamdars or Kayamguttadars" and "Privileged Inamdars or Kayamguttadars" will be at a liberty to lease their trees for the manufacture of toddy to the licensees of shops, for such Tree-rent as may be settled between themselves; but the Tree-tax of the trees tapped in "Ordinary Inam or Kayamgutta villages" will be credited to Government, and that of the trees tapped in "Privileged Inam or Kayamgutta villages" will be payable to the proprietors thereof, *minus* the cost of establishment charges, the Local cess thereon being credited to Government. Provided, however, that if the groves of any of them have been attached to any particular shops from time immemorial, the trees in such groves will be leased by Government, as usual, to the licensees of such shops for Tree-rent at a rate not less than four annas per tree per annum, to be payable to the owners thereof, the Local cess thereon being payable to Government.

15. The Deputy Commissioners of Districts will be at liberty, under the provisions of the Excise Act, not to sell or license the shops in any of the Inam or Kayamgutta villages on the ground of there being too many shops or for any other valid reason, the proprietors of such villages being awarded reasonable amount of compensation.

16. Wherever "Privileged Inamdars or Kayamguttadars" are willing to compound with Government for an immediate payment not exceeding twenty times the net annual income from Excise Revenue upon the average for the ten years, *i. e.*, of five years prior to 1873 and of five years ending 30th June 1896, the matter should be reported for the orders of Government.

17. The revenue of an Inamdar or Kayamguttadar must necessarily be a fluctuating item in the same way as Government Revenue. But when once his claim is decided on its merits, the payment to be made to him in each succeeding year, would, in the absence of a material change in existing conditions, be a matter of mere routine.

18. Cases, if any, not coming within the purview of the foregoing instructions should form the subject of a special communication.

19. The settlement of the claims of Inamdars and Kayamguttadars has long been delayed. The District Officers will fix a reasonable time within which all such claims should be preferred, and give due publicity to the same by a notice in the Official Gazette. They should afterwards lose no time, either by themselves, or by an Assistant Commissioner under their direction, in enquiring into all such claims and forwarding their reports to the Excise Commissioner in

such form as would admit of his passing them on with his own opinion for the final orders of Government, without directing a further investigation or calling for additional information.

20. The record of the enquiry in each case, which, as far as possible should be conducted in the manner laid down in Sections 201 and 202 of the Land Revenue Code, should accompany the report referred to in para 19 above, together with a Calendar in the Form A hereto appended.

21. After it has been decisively and finally settled, which of (all) the Inam and Kayamgutta villages in each district are "Ordinary" and which of them are "Privileged," separate statements of the same should be completely prepared and submitted by the Deputy Commissioner in the appended Form B for publication in the Government Gazette.

P. N. PURNAIYA,
Excise Commissioner in Mysore.

A.—Calendar of an Inamdar's or Kayamguttadar's Claim to Toddy Revenue enquired by.....district.

Name of taluk	Name of hobli, sammat or magni	Name of inam or kayamgutta village	Name of inamdar or kayamguttadar	Class of inamdar or kayamguttadar as per claim ("Ordinary" or "Privileged.")	Documents, &c., relied upon	Witnesses examined	Finding	Amount awarded, if any.			Grounds of decision
								Rs.	a.	p.	
1	2	3	4	5	6	7	8	9			10

B—Statement of Inam or Kayamgutta Villages finally settled as to whether they are "Ordinary" or "Privileged" with reference to Toddy Revenue.

Name of district	Name of taluk	Name of hobli, sammat or magani	Name of village	Whether sarvamanyam, joddi or kayamgutta	Settled as "Ordinary" or "Privileged"	No. of toddy shops in the village	Whether the shops are now in existence or not	Description of toddy-yielding trees existing in the village	Remarks
1	2	3	4	5	6	7	8	9	10

Excise Comm's first draft

2.

first draft from
the Excise Comm
after the introd
of the Tree tax
system.

SECRETARY'S OFFICE.

REVENUE BRANCH.

OFFICE NOTE.

SUBJECT. Inamdars' right to Toddy Revenues.

LAST REFERENCE D.O. Letter No. _____ dated 18th September 19[illegible]

from the Excise Commr. in Mysore

In 1892, the new system of toddy administration known as "Vend Farm system" i.e the method of selling the exclusive right of drawing and vending toddy, by shops & trees was introduced in place of the old system of selling that right by districts. The management of the toddy revenue of Inam villages was undertaken by Government and the details of classification adopted under that system afforded an

opportunity to the realizations
of Inam villages being separately
accounted for. The Instructions
were issued in Proc. No C 323-33 Sl no 10 para 4 (7)
dated 24th September 1891 in
the following terms:—

"Endeavour will be made by
Government to settle with
Inamdars separately, and
pending such settlement, the
Excise right of an Inamdar
entitled to toddy revenue
shoned be farmed separately
and not mixed up with Govern-
ment farms. The above classi-
fication of farms afford the
fullest scope for making
such separation complete
in every particular." With
a view to give effect to the above,
Government directed in their
Proc. No of 12th April 1892, that Sl no 15 para 5.
pending settlement of Inamdars'
claims to toddy revenue, there
shoned be adopted a system
of indicating in the accounts

the toddy revenue of Inamdar separate and distinct from the Government revenue. The Deputy Commrs were also requested to carefully enquire into these claims and submit a full report in each case for the orders of Government. Further instructions were also given as to the manner in which enquiry should be conducted besides furnishing information on the following main heads:—

Sl no 15 (Govt prop no 443-57 R 69 dt 11th July 1893)

(1) Taluk and name of Inam village
(2) name of Inamdar.
(3) Date and other particulars of the grant under which the toddy revenue is conceded to the Inamdar
(4) If the concession is not ~~explicitly~~ explicitly provided by Sannad, under what circumstances and on what grounds it is claimed.
(5) Amount of annual payment if any, made to Inamdar, ~~as cost~~ account toddy revenue in ~~to 1891-92~~ to 1891-92

(6) probable number of mature date trees from which toddy is drawn

(7) The demand, collection and balance on account of Revenue by separate sales in 1892-93 & 1893-94.

In accordance with instructions given from time to time in the ~~above~~ orders quoted above, enquiry was made in a small number of cases & the Dy. Commrs' reports in each case submitted. The principles on which such claims should be settled not having been expressly laid down, it was not possible to pass final orders without further enquiry.

Shortly after the Dasara meeting of 1894, the Dewan was pleased to discuss this important question with several of the deputy Commrs and to make certain rough notes which were subsequently amplified in a memo

(18 e)

prepared by the then chief Secretary (Mr. Anandaraw). no order was however passed on that memo and in a large majority of cases, the deputy Commrs have deferred their investigation pending further instructions from Government.

Note Considering that the investigation ~~settlement~~ of Inamdars' right to levy revenue would take time, advances were ordered to be paid to the Inamdars ~~subject~~ for the years 1892-93 to 1898-99, subject to final adjustment on the settlement of the question.

Sl nos 16, 17, 1932

In 1896, the question was again taken up and a draft of instructions prepared for the guidance of officers in conducting the investigation. The following is a brief ~~summary~~ summary

of the draft instructions:—

Toddy Revenue ~~was divided~~ should for the purpose of enquiry be divided into Government dues

(1) Excise rent (the value of the Government right of drawing & selling toddy)

(2) Tree rent (the price chargeable for allowing the tree to be tapped)

The Inamdars were likewise divided into two classes:—

(1) privileged — those to whom the state right of selling toddy has been conceded.

(2) ordinary — those who like an ordinary occupant of Govt land in a settled taluk, are entitled to the toddy trees & consequently have a right to tree rent.

As a rule the inam settlement should be accepted as a starting point. If the Inamdar is ascertained after enquiry to be privileged, he is entitled to get tree rent, or Excise rent or both according as he has a grove, or shop or both, in his village.

An ordinary Inamdar (whose right to state toddy revenue is not recognized) is to get only tree rent in common with the owners of trees in occupied Government lands.

Where the Inam settlement has not conceded Abkari right or where there has been no enjoyment of such right for which the past 12 years the claim should ordinarily be rejected.

The cases in which there are any special circumstances which justify special treatment and cases in which there has been an uninterrupted enjoyment for a period of 50 years, should be reported for the orders of Government. A small percentage (of 5 p.c. or so) should be deducted from payments to be made to Inamdars, on account Establishment &c charges. Where Inam shops are supplied by Govt. trees or vice versa a proportionate

~~addition~~ deduction or addition should be made to the amount due to Inamdar.

Wherever privileged Inamdars are willing to compound with Government for an immediate payment not exceeding twelve times the net annual income upon the average for the eight years ending with 1896 such cases should also be reported to Government for orders.

Before this draft of instructions, embodying the above minor & some other provisions were issued, the Tree Law was introduced & its introduction necessitated the reconsideration of the draft instructions with special reference to that system.

The Survey Commr was accordingly requested to go into the question carefully ~~with special reference to the change in the system of~~ ~~holdings administrative consequent on the introduction of the tree-law system~~ and to favor

× Sl no 10
This [illegible] No. 2111 of 1907

the Government with his views in detail as to the extent to which the claims of Inamdars to toddy revenue should be recognized and the manner in which the sums due to them should be determined both under the tree tax as well as under the Vend Farm systems. At the same time, the Excise Commr was asked to submit a fresh draft of instructions adapted to both the circumstances referred to.

Sl no 22.
Letter no 2901/137 dated 29th September 1897

The Excise Commr submitted his draft of instructions for the guidance of Officers conducting investigation and the main points of difference between it & the Govt draft are shown separately in the sheet attached. The one main idea running thro' the Excise Commrs dft is that the privileged Inamdar is entitled to tree tax in addition to other items provided he owns trees, or in other words that the tree tax should be levied at the place where toddy is manufactured

Not very material this (paper appended) present enquiry.

In submitting the Excise Commrs'
draft to the late 3rd Councillor, the Secretary
stated that it was all right-but-
that the following two points
proposed by the Excise Commrs
~~required~~ required special
consideration:—

(1) That free toddy should be
given to the privileged Inamdars
in addition to other items.

(2) That absence of enjoyment
is no bar to the claim being
admitted.

The late 3rd Councillor remarked
that ~~he had no objection to~~ as
regards the 2nd point, ~~but~~ he had
no objection to the proposed liberal
concession being shown to the
privileged Inamdars but that as
regards the first point,
the settlement to be effected
with the Inamdars, should be
in accordance with the ~~principle~~
~~adopted in the~~ arrangements
effected with the Madras Govt
regarding this item of revenue
i.e the privileged Inamdar is entitled
to free toddy only when he owns shop
and trees in his Inam and the

toddy drawn from the said trees is sold in the said shop, and consumed by the drinking population of this Inam village.

2 | The Counsellor also directed that the practice obtaining in the Madras & Bombay presidencies on the point might be ascertained before settling this important question.

The Excise Commr having been referred to on the point, stated in reply that the proprietors of alienated villages in the Madras & Bombay presidencies do not seem to enjoy any item of excise revenue except tree rent, the remaining items being reserved to Govt.

Sl no 31 on the file:
(3837/191 & 3/10th December 1910 from the Excise Commr Pert Mk.)

The Excise Commr however, discussed the question again with the Dewan in 1900 and ascertained his views, to give effect to which, the Excise Commr promised to submit a revised set

of draft rules. ~~He ... accordingly~~ Having been
asked to expedite the submission
of the ~~draft rules~~ same, the
Excise Commrs. has now submitted
a draft of rules together with
a note & synopsis of typical
cases, all of which are printed
~~and~~ as directed by the Officiating
Dewan on 3rd November 1900 and herewith
submitted. One main point
of difference between the Excise
Commrs revised draft now
under disposal and his former
draft of rules is this -

In the present proposal the
Excise Commrs. states that the
solution of the question should
be based on the principle that
the revenue from duty and tax,
should follow locality of consumption
whereas in his former draft
the principle proposed was
that the tax should be levied
at the place of manufacture.

The question now for orders
is whether the Excise Commrs

revised draft of instructions should be issued as it is or with any further modification.

KL

6/12/00.

Subd. to the 2nd Council with the following printed papers.

1. Original draft of instructions proposed before the free tap system. (1896)

2. First draft of instructions prepared by the Excise Commissioners based on the above and adapted for the

settlement of claims
both under the former
system and the free
labour system. (1897)
3. Draft No. 2 above
as revised by the Excise
Council - in consonance
with the views of the
Governor & accepted in a
personal discussion. (1900)

KR 12/12/00

R^D - 12/12/00
807

The difference between the Excise Commrs' draft and the Govt: draft is as follows:—

Government draft	Excise Commrs draft
Toddy Revenue divided into:-	Toddy Revenue divided into:-
(1) Tree-rent paid for allowing trees to be tapped + (2) Excise Rent including the rights of both tapping and selling toddy.	(1) Tree-rent. (2) Excise Revenue.
	(a) Toddy rent right of drawing & removing Toddy + (b) Shop-rent right of selling toddy. under the farming System.
	& (a) Tree-tax + Shop-rent under the tree-tax System.
Toddy Revenue = $\frac{2}{5}$ Tree-rent $\frac{3}{5}$ Excise-rent.	Rent of grove farm under the farming System (i.e. a farm consisting only of a grove the rents whereof is allowed to draw toddy and sell it to the owner of a shop farm and not to public) = $\frac{1}{5}$ Tree-rent + $\frac{4}{5}$ Toddy rent.
Tree rent only of trees sold jointly with a Shop	= 4 annas per tree tapped ~~of which 4 annas per tree is to Govt.~~
Ordinary Inamdar to get tree-rent only	Ordinary Inamdar to get tree-rent only. Under the tree-tax system, if he has trees only he may make arrangements with contractor for his tree-rent. In rare cases when Govt: lease the trees of an Inamdar, he will get tree-rent at 4 annas per tree, the local cess thereon being credited to Govt:

Government Draft

Privileged Inamdar to get tree-rent, Excise rent or both according as he has a grove, a shop or both

Excise Comm's Draft

Under the farming system, privileged Inamdar to get the rent of "Grove tax" or "Shop Farm" or of both realized in his village minus cost of manag charges. If his shop gets its supply fr an outside grove which has not b sold separately, tree-rent at the ra of 4 annas should be deducted fro the rental and paid to Govt. if the trees belong to Govt, or to another Inamdar if they belong to him.

Under the tree-tax system:—

(1) Privileged Inamdar to get tree-re tree-tax and shop rent if he has b both shop and trees.

(2) If he has shop only he is to get shop-rent only, tree-tax being paid to Govt. and tree-rent to the owne of trees.

(3) If he has trees only he can make arrangements with the toddy contractor for the rent of trees. He will also get tree -tax minus the cost of establishment.

Govt Draft

Even in cases of concession of Toddy Revenue by the Inam Settlement if there is ~~absence of 12 years' co-~~ ~~-tinued enjoyment~~ absence of enjoyment within the past 12 years the claim will ordinarily be rejected

Provides for compounding with Govt. for an immediate payment not exceeding 12 times the net annual income upon the average for 8 years ending 30th June 1896.

Excise Commr's draft - 52

[Note – The Excise Commr's idea is that Tree-tax under the tree-tax system has to be paid to the owners of trees or at the place of manufacture

In these cases, the connected circumstances should be reported to Govt.

[Note :- The Excise Commr thinks that owing to the presence of discordant elements, in very many cases the claim might not have been adduced and the contractor finding no claimants might have slipped payment. He is thus of opinion that non payment for 12 years during the period of contract system is not a sufficient criterion for rejecting the claim while payment before 1873 ~~absolved~~ in which year the management of Toddy Revenue was undertaken by Govt) is a good ground for recognising the claim. He therefore requires that circumstances of the case be reported

Provides for compounding with Govt. for an immediate payment not exceeding 20 times the net annual income upon the average for 10 years i.e. 5 years prior to 1873 and 5 years ending 30th June 1896

(18) 53

Proceedings of the Government of Mysore

S. Pica C.

Order No: 4086-8 dated the 7th September 1894.
R.T.129-93

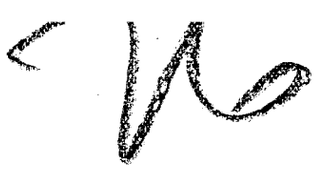
The investigation of the claims of Inamdars to toddy revenue in the Mysore District is not expected to be completed within the next few months and pending their final disposal by the Government, the Deputy Commissioner is authorized to advance to the Inamdars entitled sums calculated at the rates which actually obtained during 1891-92 on account of their toddy revenue for the two subsequent years. These advances will be subject to adjustment in accordance with the final decisions of Government on the various claims.

The Deputy Commissioner will submit a statement shewing advances under this order with payments of 1891-92 and subsequent sales.

The

(19) 54

The claims in the other Districts are few in number and will be at once dealt with.



Urgent

(16)

Sl 1

order No 4086-8 / R.Z. 129-93 dt 7-9-94

The investigation of the claims of ~~which~~ with Mysore St. Inamdars to Todas Revenue, ~~is now in progress in the various Dts~~ is not expected to be completed within the next few months, and pending their final disposal by the Govt, ~~with~~ ~~reference to the reports of Depty Comrs~~ the Depty Comrs ~~of the Mysore Dt~~ is authorized ~~to~~ to advance ~~to~~ to the Inamdars entitled ~~to this Item of Revenue as advances~~ subject to adjustment ~~on the final~~ Such ~~orders decisions of Govt~~ at the maximum ~~rates prescribed~~ which obtained during 1891-92 for the ~~previous~~ two ~~Subsequent years~~

~~The Todas Rent Orders~~ Sums calculated at the rates which actually obtained during 1891-92, on account of their Todas Rev., for the ~~two~~ two subsequent years

XX These advances ~~must~~ would be subject to adjustment in accordance with ~~the finals~~ final ~~orders~~ decisions of Govt on the various Claims

The Dy Com must be asked to submit a Statement showing advances under this order with Receipts of 1891-92 and subsequent Sales

Dist.

The claims in the Statement are few in number & will be at once dealt with —

6/9/94.

To Mahomed Yr
Medy & Nizam
Compr

Ch. Secy.

Issue this tomorrow. meanwhile D.C. Nizamabad has been verbally instructed to do needful

Have the Dy Com sent us the Statement of Claims preferred, & investigated &c. —

If so, send them & we shall at once

If not call for them. Submission without further delay. Special Commr knows the case

Stands.

6/9/94

Secy & Chief Engr
put up. Urgent.

7/9/94

17

Pro: of Govt (512)

No: 9283-92
Et: 280 28/4/96.

Reading the result of the further enquiries ~~ordered in Pro No of today's date~~, into the claims of Ramdass & Toshy Ramrao, Govt are pleased to authorise the Dy Comr of Kurnool to make advances for the Year 1894-95 similar to those ordered for the previous years in Pro No 4086 dt 27th Sept 1894 R. 2129-93

2- In respect cases which are believed to be not numerous in the remaining villages Suitable advances may be made by the Dy Comrs concerned for the three years ending 1894-95.

4. A detailed statement

16

to be used in preference with detailed instructions which will shortly be issued,

3 These advances will be subject to adjustment in accordance with final decisions of Govt on the various claims.

showing the advances
made on the authority
of this order, should
be submitted for the
information of Govt.

C

7-4-96.

To The Deputy Commr Mysore
The Dy Commrs of the Districts
The Comptroller Mysore Fort
The Excise Commr in Mysore

Proceedings of the Government of Mysore, Excise, dated 8th April 1896.

No. 9283-92—Ex. 280, dated, Bangalore, 8th April 1896.

Order.—Pending the result of the further enquiry into the claims of inamdars to toddy revenue to be held in pursuance of detailed instructions which will shortly be issued Government are pleased to authorize the Deputy Commissioner of the Mysore District to make advances for the year 1894-95 similar to those ordered for the two previous years in Proceedings No. 4086-8—R. F. 129-93, dated 7th September 1894.

2. In pressing cases, which are believed to be not numerous in the remaining Districts, similar advances may be made by the Deputy Commissioners concerned for the three years ending 1894-95.

3. These advances will be subject to adjustment in accordance with the final decisions of Government in the various claims.

4. A detailed statement, showing the advances made on the authority of this Order, should be submitted for the information of Government.

C. SREENIVASIENGAR,
Secy. to Govt., Gen. and Rev. Depts.

To—The Deputy Commissioner, Mysore District.
Deputy Commissioners of other Districts.
The Comptroller, Mysore Government.
The Excise Commissioner in Mysore.

Exd.—H.A.

(47)

1895-96

GOVERNMENT OF MYSORE

EXCISE

PROCEEDINGS

Dated 8th April 1896

No. 9283-92
Ex. 280

Authorizing the Deputy Commissioners to make advances to inamdars on account of toddy revenue pending the result of further enquiry to be held into the claims of such inamdars, and calling for a detailed statement of advances made on the authority of this Order.

M.G.C.P.B.—29-5-96—120

(18)

To (523)

The Excise Comm.r in Mysore

2 III.

Ex 78 8 24 Aug 24

Sir,

In forwarding the accompanying copy of a Draft of Instructions prepared some time ago for the guidance of officers in conducting enquiries into the claims of Inamdars to Toddy revenue, I am directed to ~~ask you~~ request that you will be good enough to go carefully into the question with special reference to the change in the system of Toddy Adm.n consequent on the introduction of the tree-tax system, and to favor Govt. with your views in detail as to the extent to which the claims of Inamdars to Toddy revenue can be recognized, ~~both with~~ and the manner in which the sums due to them should be determined, ~~both under the tree tax system and under the system which it~~ with respect not only ~~into~~ ~~regard~~ to the future but also ~~with~~ ~~reference~~ to past years. At the same

Received
Some bottles of palm-arrack
15
23/5/15

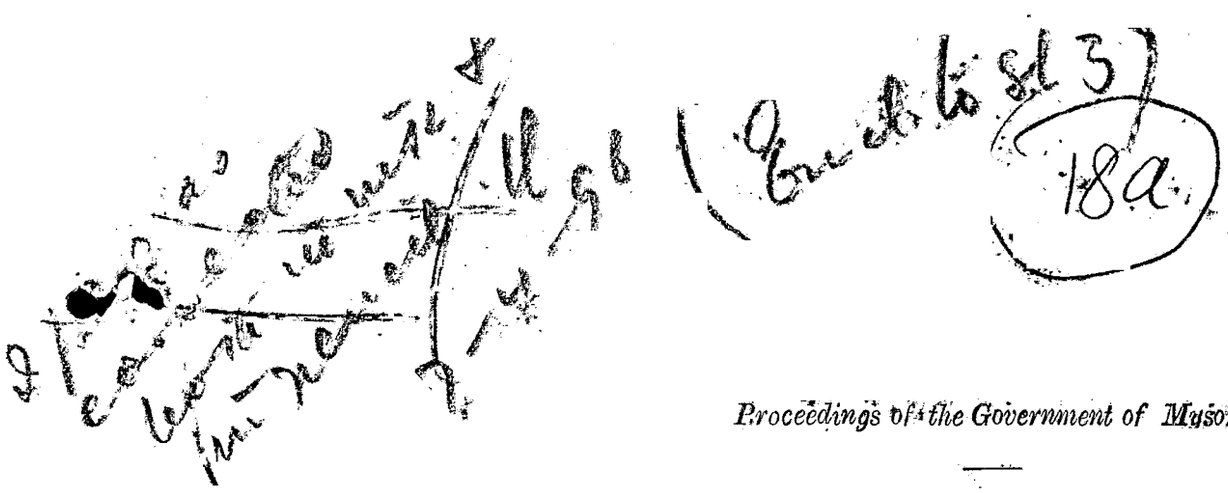
time a fresh ~~draft~~ set of draft instructions should be submitted, ~~with~~ ~~and explanatory memorandum~~ adapted to both the circumstances referred to.

2. I am to add that ~~the~~ pending the settlement of this question ~~with may take some time~~, an order will be issued authorising advances for 1895-96 and 1896-97 in the same manner as for the two previous years.

I have &c.

6/8/97.

23/1897
Secr.



Proceedings of the Government of Mysore.

In continuation of the orders of Government conveyed in Proceedings No. 448-51—R. 69, dated 11th July 1893, the following instructions are issued for the guidance of officers in the conduct of enquiry into the claims of Inamdars to toddy revenue

2. For the purpose of such enquiry, Inamdars shall be divided into two classes, namely "Ordinary Inamdars" and "Privileged Inamdars."

3. Toddy revenue shall likewise be divided into—

(*a*) *Excise rent* and
(*b*) *Tree rent.*

4. *Excise rent* is the value of the Government right of drawing and selling toddy

5. *Tree rent* is the price chargeable for allowing the Government or its lessee to tap the trees situate in Inam villages (including Kayamgutta).

6. An "Ordinary Inamdar" is one who, like an ordinary occupant of Government land in a settled village, is entitled to the toddy trees standing in his village, and has therefore a right to demand payment for the privilege of tapping the same.

7. A "Privileged Inamdar" is one to whom the State right of selling toddy has been conceded by authority. In addition to the *tree rent* to which he is entitled in common with an "Ordinary Inamdar," he is also entitled to the "Excise rent" or value of the drawing and selling right.

8. When a claim to toddy revenue is preferred, the first point to be determined is, whether such claim is for *tree rent* only, or for *excise rent* only, or for both. If it is for *tree rent* only, the matter becomes very simple. If, on the other hand, it is for *excise rent* with or without *tree rent*, a careful scrutiny would be required, including an examination of Sannads, Inam Registers, Title Deeds, and other papers. As a rule, the Inam settlement should be accepted as the starting point. Where such settlement has not conceded the Abkari right, the claim should be disallowed. But where it has conceded such right, the question of the enjoyment of Abkari revenue as *excise right* as

contra-distinguished from *tree right*, should be gone into. If there has been no such enjoyment within the past 12 years, the claim must ordinarily be rejected. If, however, in any case there are any special circumstances which justify a special treatment, the same should be brought to the notice of Government. Similarly, if there are any special cases in which, notwithstanding the absence of Sannads or recognition by the Inam department, there has been an enjoyment ~~for 30 years and upwards, and up to within the last 12 years,~~ the same may be specially reported for the orders of Government.

an interrupted for a period of not less than 50 years. Computing the enjoyment up to date

Pendency of claim before Revenue Court is no interruption within the meaning of this para -

9. The next point for consideration is, which of the following classes does the claim fall under :—

A. *Grove but no shop.*
B. *Shop but no grove.*
C. *Both shop and grove*

The sub-divisions of class C are :—

C^1. *A grove or groves wholly assigned to the Inam village shop and which shop requires no other supply.*

C^2. *A grove or groves not only assigned to such shop but also to other shops in other Inam or Government villages.*

C^3. *A grove or groves which are insufficient for such shop which therefore has to get some of its supply from some other grove or groves.*

10. The relief to which a "Privileged Inamdar" would be entitled, is as follows :—

In Class A—*Tree rent only.*
In Class B—*Excise rent only.*
In Class C —*Both tree and excise rent.*
In Class C^2—*Ditto plus tree rent for supply given to outside shop or shops.*
In Class C^3—*Excise rent plus proportionate tree rent on the quantity available.*

11. An "Ordinary Inamdar" would be entitled to the following :—

In Class A—*Tree rent.*
In Class B—*Nil.*
In Class C^1—*Tree rent fully.*
In Class C^2—*Ditto plus tree rent for outside supply.*
In Class C^3—*Tree rent less proportionate rent for supply from outside.*

12. From payments to be thus made, a small percentage (say 5 per cent) should be deducted on account of supervision, establishment & charges. The Government reserve to themselves the right of

making such reasonable addition percentage as from time to time they may consider necessary.

13 The local cess is not payable to the Inamdar

14 Except in the case of a "Privileged Inamdar" of class C separate sales of shops and groves seem desirable, so that there may be no difficulty in finding out how much is *tree rent* and how much *excise rent*. In other cases, whenever possible, the shop alone may be sold and the groves left alone, so that the farmer and the Inamdar may make their own arrangements as regards the groves

15 Where, in rare cases, it becomes necessary, in the interests either of Government or of the Inamdar or of both, to sell shops and groves together, the apportionment of the proceeds between *excise* and *trees* becomes a somewhat difficult matter. Considering that the ownership of a grove does not carry with it a right to draw toddy from the trees therein, Government are of opinion that two-fifths of the total vend rental may be treated as *tree rent* and three-fifths as *excise rent*.

In cases where the Inamdar's grove supplies some other shop also, or where the Inam village shop supplements its supply from outside, a proportionate addition or deduction may be made with due regard to the circumstances of each case. This is a matter of calculation which seems to present no difficulty.

16. In the case of shops sold separately from Inam groves, the shop farmer is under no obligation to pay *tree rent*, for such groves if he can manage his farm independently of the same.

17. Wherever Inamdars ~~with full Abkari right~~ are willing to compound with Government ~~for 10 or 15 years' purchase~~, the matter should be reported for the orders of Government.

18. An Inamdar's revenue must necessarily be a fluctuating item in the same way as Government revenue. But when once his claim is decided on its merits, the payment to be made to him in each succeeding year would become almost a matter of routine.

19. Cases, if any, not coming within the purview of the foregoing instructions, should form the subject of a special communication.

20. Along with the record of enquiry which, as far as possible, should be con-

ducted in the manner laid down in sections 201 and 202 of the Land Revenue Code, a calendar should be submitted in the form appended to this order.

21. The settlement of Inamdars' claims has long been delayed. Government hope that the District Officers would lose no time in enquiring into all such claims and forwarding their reports to Government in such form as would admit of orders being readily passed without directing a further investigation or calling for additional information.

C. SREENIVASIENGAR,
Revenue Secretary.

To—The Excise Commissioner in Mysore.
The Deputy Commissioners of Districts.

Calendar of an Inamdar's claim to Toddy Revenue enquired into by

District.

1. Name of Taluk.
2. Name of Inam Village.
3. Name of Inamdar.
4. Class of Inamdar as per claim (Ordinary or Privileged).
5. Documents, &c., relied upon.
6. Witnesses examined.
7. Class of claim (A, B, C^1, C^2 or C^3).
8. Finding.
9. Amount awarded, if any.
10. Grounds of decision.

(19) 814

Order. 2146-55 / Ex 79 dy 24 Aug 97

In the marginally noted Proceedings, advances were ordered to be paid to inamdars entitled to toddy revenue, up to the close of the year 1894-95. As the necessary enquiries into their claims have not yet been completed, Govt. are pleased to authorize the Dy Commrs to make similar advances for the years 1895-96 and 1896-97 which will be subject to adjustment in accordance with the final decisions of Govt.

2. A detailed statement, shewing the advances made on the authority of this Order, should be submitted for the information of Govt.

21/8/97

Secretary

13/4/97.

Print

To The Dy Commrs of Districts.
The Ex. Commr in Mysore
The Comptroller, Mysore Govt.

× No. 4086-8 / R.F. 129-93 dy 7-9-94

No. 9203-92 / Ex-280 dy 8-4-96.

Proceedings of the Government of Mysore, Excise, dated 24th August 1897.

No. 2146-55—Ex. 79, dated, Bangalore, 24th August 1897.

Order.—In the marginally noted Proceedings, advances were ordered to be paid to inamdars entitled to toddy revenue up to the close of the year 1894-95. As the necessary enquiries into their claims have not yet been completed, Government are pleased to authorize the Deputy Commissioners to make similar advances for the years 1895-96 and 1896-97, which will be subject to adjustment in accordance with the final decisions of Government.

No. 4086-8—R. F. 129-93, dated 7th September 1894.
No. 9283-92—Ex. 280, dated 8th April 1896.

2. A detailed statement, showing the advances made on the authority of this order, should be submitted for the information of Government.

C. SREENIVASIENGAR,
Secy. to Govt., Gen. & Rev. Depts.

To—The Deputy Commissioners of Districts.
The Excise Commissioner in Mysore.
The Comptroller, Mysore Government.

Exd.—H.A.R.

1897-98

GOVERNMENT OF MYSORE

EXCISE

PROCEEDINGS

Dated 24th August 1897

No. 2146-55 / Ex. 79

Authorizing the Deputy Commissioners to make advances to inamdars on account of toddy revenue, pending the result of enquiry into the claims of such inamdars, and calling for a detailed statement of advances made on the authority of this order.

M.G.C.P.B.—28-8-97—120

(615)

No. 344
Enclosure No.

DEPUTY COMMISSIONER'S OFFICE,
MYSORE DISTRICT,
Dated Mysore Sept 15 1897.

To

The Secretary to the Government of Mysore,
Revenue and General Departments.

SIR,

(19) × With reference to Government order No. 2146.55 / 4.79, dated the 24th August, 1897, I have the honor to request to be informed whether the advances are to be made in all cases, or, only in those in which the Contract amount has been collected. —

I have the honor to be,
Sir,
your most obed.t Serv.t

Deputy Commissioner
Mysore district.

compd:
vlly.

(20)

1897.98

From

2120
137

The Deputy Commissioner,
Mysore District.

To

The Secretary to the Govt. of Mysore,
Revenue and General Departments.

Dated 15th
Despatched } September 1897
Received

General No. 344
No.

Enclosure No. nil

Enquires if advances to Inamdars on account of Toddy revenue are to be paid in all cases or only in those in which the Contract amount has been paid

Rev 18-9-97

refer 20/9

Submitted for orders.

The advances referred to in Govt. Proc. No 2146-55 dy 24th August/97 Sr 79 are intended to be made only in cases in which the contract amount has been recovered. In exceptional cases in which the Contract amount could not be collected, the Dy Commissioner may obtain the Special orders of Govt. through the Excise Commissioner.

23/9/97

Subt to the Secy

23/9/97 I do not quite understand

4-9-97.

Subt to the Secy

25/9/97

Ask the Dy Comr to send a list of cases to which this question relates. The list should show the payments made in each of the years 1892/93, 893-94 & 1894/95 the dates when collected actually collected in 1891-92, & the contract amounts recovered in 1895/96 & 1896/97.

29-9-97

24/9/97

Draft-answer ordered.
1897-98
(10)

To

The Dy Commr
Tinnevelly Distt

No 29/2a
Dated 30th September 1897.
2/10/97.

His letter no 344 of the 15th September/97 requesting to be informed whether advances to Munsifs are to be made in all cases or only in cases in which the contract amount has been collected.

With reference to the above has the honor to request the Dy Commr will be good enough to submit a list of cases to which the question raised by him relates, showing the payments made in each of the years 1892-93, 1893-94 & 1894-95, as also the rates which actually obtained in 1891-92 and the contract amounts recovered in 1895-96 & 1896-97.

[illegible]
30/9/97
for Secretary

Submitted with reference

The [illegible] papers

are in camp.

RB 19/10/97.

7/10/97 Subd to the Secretary

RR 7/10.

[illegible]

Urgent (SL)

GENERAL DEPARTMENT
1897 No. 2410
No 8x 14
6 OCT. 97
DEWAN'S OFFICE.

From

The Forest Commissioner

To (22) in Mysore

The Secretary to Govt. of Mysore.

General and ~~Revenue~~ Depts

Dated 28th
Despatched 29th } September 1897.
Received

General No. 2901
No. 137

Enclosure No. 2

In reply to Secretary's letter No: 2111 / Ex 78 dated 24th ultimo

SUBJECT.

Submits a draft of instructions for the guidance of Officers in conducting enquiries into the claims of Inamdars and Kayemguttadars to Toddy Revenue, and in settling them finally both under the "Harming system" and "Free-tax system"

References (to be entered only in the Dewan's Office.)

Rev [illegible]

4.10.97 [illegible]

No. 2901 Enc: 2
137

Excise Commissioner's Office
Bangalore - dated 28 September 1897

Letter No. 2901 / 137 dated the 29th 28th September 1897

From:

The Excise Commissioner
in Mysore

To,

The Secretary to the
Government of Mysore
General and Revenue Departments

Sir,

Adverting to your letter No. 2111 / Ex 78 dated the 24th ultimo, I have the honour to submit herewith, as desired, a draft of instructions for the guidance of Officers in conducting enquiries into the claims of Inamdars and Kayenguttadars to Toddy Revenue, and in settling them finally both under the "Farming System" and "Free-tax System"

2 With reference to the enquiry as to the extent to which the claims of Inamdars to Toddy Revenue can be recognized, I beg to state that such recognition should depend entirely on the fact and extent of alienation by State in favor of the Inamdar. An authoritative guide to

determine

determine this, is available in the Settle-
-ment by the Inam ———————— Depart-
-ment; and I understand that it is not
the intention of Government to go behind
this except where it is silent, and a claim
is now brought forth for the first time;
and in other cases except to find out the
enjoyment and its detail, whether as
Excise or otherwise. In fact the sole
question is whether the alienation should
be regarded as comprehending the Excise
or not. Any receipt of Revenue by the
Inamdar since the introduction of the
present scheme will not help us to
decide on this point, inasmuch as
payments are made subject to investi-
-gation and admission of the claim,
and the distinction between lease
amount or rent of the trees and the
Excise and license fee is made clear
beyond doubt in the present scheme
for the first time. It appears fair there-
-fore to be guided by proof of enjoyment
in previous years, especially in years
prior to the year 1873, as in that year

the

the management ie the collection was undertaken by Government who laid down that the Abkari Revenue should be paid to the Inamdar after deducting a certain percentage for cost of collection; and since then, the Inamdars' enjoyment has been interrupted according as the Inamdar was energetic or otherwise, in asserting and proving his title, and in recovering the amount to which he was entitled. Such an enquiry as was then prescribed, could only be started by the Inamdar or a responsible and duly constituted representative of his; and bearing in mind the proverbial discord and mismanagement of Inam villages, it is not surprising that the claims were not persistently advocated and decisions obtained. In another view also, it seems proper to ascertain their Revenue during this period, as at present, the Inam Revenue has received a stimulus along with

66

with that of Government, both on . . account of the improvement of administration of this branch of Revenue, and also owing to the development and rise in the price of the article itself and increase in its consumption by growth of population. The averages of those years coupled with that of present years will only give a fair total average for purposes of computing and fixing the compensation where the Inamdar agrees to receive such once for all in lieu of his annual income from this source.

3 After thus ascertaining that the Inamdar was enjoying . . certain Revenue, it does not seem free from doubt how to proceed further to distinguish whether it was Excise on Toddy or merely the lease amount of the produce of the trees, - because the . . claim resting on State alienation, the question will be raised as to whether the alienation was not that of State

monopoly . . .

monopoly of this Revenue which necessarily included all parts of the tree-rent and Excise. Before the Survey everything connected with the Toddy tree was a State monopoly, and the tree itself could not be touched by the occupant. But in the Survey Settlement the tree was given away to the occupant, with restrictions as to enjoyment of its produce which reserved the Excise to Government vide Revised Survey Rules IV. clauses 1, 2, 3 & 4. Unless such a qualified and limited interpretation is put on the item alienated, the whole monopoly embracing Excise also, has to be recognized as included in the claim. It will not be possible to lay down any one general rule of interpretation as each case should depend on its own peculiar merits. Consideration of this question will therefore have to be deferred till individual cases are taken up for disposal. It will be sufficient now to lay down the principles on which the Settlement

Settlement of the claims should now be admitted and these are sufficiently full when enunciated as follows: —

(1) that the Inam Settlement should be the starting point;

(2) that the claim should correspond to the extent of alienation, as thus established in each individual case;

(3) that proof of enjoyment prior to 1873 should be taken as proving enjoyment though continuity may have been interrupted since;

(4) and that 20 year's Revenue should be the maximum limit of compensation for resumption of this Revenue where agreed to by the Inamdar.

4 In para 8 of the Government draft it is stated that if there has been no enjoyment of Excise rent within the past 12 years the claim must ordinarily be

be rejected. With reference to this I beg to submit that although as between private parties, the term is sufficiently long to bar claims, the same may not be adopted in settling claims to any items of Revenue alienated by Government and where the enjoyment, if hostile, is by Government or grantee itself. The claimants might not have been paid their dues by the Government Joddy Contractors within the last 12 years on account of the disputes between the Co-sharers or Vrittidars or owing to their long absence from their Estates or for other valid reasons In many instances they might not be able to prove such enjoyment for not having secured any documents from the Government Contractors in proof of their having received payments from them. When the alienation of Joddy Excise is conclusively established the claim may be admitted. Accordingly in my draft, I have worded the sentences

70

as

as follows:- "If, in any case there has been no enjoyment of Excise Revenue within the past 12 years preceding the year 1892-93, the circumstances connected therewith should be reported with the Excise Commissioner's opinion for the orders of Government". The classi-fication referred to in paras 9, 10 & 11 of the Government draft, is considered unnecessary, as the instructions laid down in my draft seem to be sufficient to dispose of all cases under the "Farming System", Preliminary "Free-tax System", and "Free-tax System".

5 As the "Free-tax (Excise Revenue) for each tree, is calculated at one rupee and tree-rent at four annas as in Madras, I have laid down in my draft that the total rent of "Grove Farms" for the past five years should be apportioned at $\frac{4}{5}$ths to Toddy rent and $\frac{1}{5}$th to Tree rent, instead of at $\frac{3}{5}$ths and $\frac{2}{5}$ths respectively, as in the Govern-ment draft.

9

6 I beg to submit that all circumstances considered, the payment of compensation not exceeding twelve times the net annual income to the "Privileged Inamdars", who are willing to compound with Government, is not adequate, but that it may be up to twenty times such income; and that the average should be calculated upon 10 years instead of 8 years, ie 5 years before 1873 and 5 since 1892. Accordingly I have made in my draft the necessary alterations on the subject.

7 The printed draft of instructions received with the letter under reply, is herewith returned.

I have the honour to be,

Sir,

Your most obedient servant,

[signature]

Excise Commissioner

in Mysore

(To)

(Draft)

22
(a)

In Continuation of the order of Government Conveyed in Proceedings No 443-51 R-69 dated 11th July 1873. the following instructions are issued for the Guidance of Officers in the Conduct of Enquiry into the Claims of Iramdars and Koyamgulladars to Jodidy Revenue:—

2. For the purposes of such Enquiry, Iramdars and Koyamgulladars shall be divided into two Classes, Viz, "Ordinary Iramdars or Koyamgulladars" and "Privileged Iramdars or Koyamgulladars"

3 Jodidy Revenue shall likewise be divided into, (a) Cycle Revenue, and (b) Free Rent.

4. Cycle Revenue, which is an item of Government Monopoly Consists of the following heads:—

(1) Rent on account of the right of drawing

And removing toddy from toddy-yielding
trees under the Farming System; and Free-tax
levied at the prescribed rate on each toddy-
-yielding tree tapped for drawing and
removing toddy therefrom under the Free-tax
System.

(2) License fee for Vending toddy in Autho-
-rised Shops, the Amount of such fee
being determined by the result of the
Auction Sale of each Shop or Group of
Shops.

5. Sec. 8 (a) is the price chargeable by
the Owners of Toddy yielding trees for allow-
-ing the licensees of Shops or Groups of Shops
to extract toddy therefrom.

6. There are Cases in which Excise Revenue
has been Alienated by former Native Rulers
to the Grantees of Inam and Kayamgutta
Villages and also in those which it has not
been so Alienated

7. An "Ordinary Inamdar or Kayam

Koyamgulladar is one to whom Cycle Revenue has not been so alienated, and who like an Ordinary Occupant of Government land in a settled Village is entitled to the Toddy yielding trees standing in his Village; and has therefore a right to demand payment of Free Rent for the trees tapped in his Village, or to lease such trees for the manufacture of toddy to the licensees of Shops for such rate of Free Rent as may be agreed to between them.

8. A "Privileged Inamdar or Koyamgulladar" is one to whom Cycle Revenue has been so alienated and who is accordingly entitled to it, in addition to the Free Rent, to which he is entitled in Common with an "Ordinary Inamdar or Koyamgulladar"

9: When a claim to Toddy Revenue is preferred, the first point to be determined is, whether such claim is for Free rent only or for Cycle Revenue only,

only, or for both.

10. If the claim is for Tree Rent only, the Case becomes one of an "Ordinary Boundary or Kompanguladas"; and a decision should be recorded to the effect that according to the Claimant's own admission, he is entitled only to Tree Rent, on account of the Trees tapped in his Village, the local cess thereon being payable to Government. If no toddy Shop exists in his Village, it should also be stated in the decision that the Toddy Shop Rent Vests in Government. Under the Tree-tax System he will have at liberty like an ordinary occupant of Government land, to make his own private Arrangements with the Licensees of Toddy Shops, in regard to the rate of Tree-Rent payable by them for the trees tapped in his Village. But under the Flaming System which was hitherto in force, the Grove Farms are sold by Government, so that

in the purchase money thereof are included
both the Rent on account of the right of
drawing and removing toddy and Free-
Rent for the trees tapped. As Toddy
Rent is payable to Government, and
Free Rent to the proprietors of Villages, it
should be recorded in the decision that
the purchase money of the "Grove Items"
for the past 5 years should be apportion-
-ed to Toddy Rent and Free Rent in the
following ratio for each year:- 4/5ths to
Toddy Rent payable to Government and 1/5
to Free Rent payable to the Claimant. The
Amounts should be adjusted accordingly
by the Deputy Commissioners of Districts,
and payments made to the Claimants,
Reports being made by them to the Excise
Commissioner for Submission to Government

11. If, on the other hand, the claim is
for Excise Revenue only or for both Excise

Revenue and Inc Rent, Careful in-
. Vestigation of Extent of Alienation and
Enjoyment as Excise Should be made,
And the claim Should be decided upon.
As a rule, the Inam Settlement Should be the
Starting point. The Claim Should only be
Admitted to the Extent Alienated, as Establish-
-ed in Each individual Case. If in any
Case, there has been no Enjoyment of Excise
Revenue, although Alienated within the
12 Years preceding 1892-93, the Circum-
-stances Connected therewith Should be re-
-ported with the Excise Commissioners opinion
for the orders of Government. Also, if there are
Any Special Cases, in which notwithstanding
the Absence of Sanads or Recognition by the
Inam Department, there has been an
uninterrupted Enjoyment for a period of
not less than 50 Years preceding the Year
1892-93, the Same Should be Specially

reported to the Excise Commissioners opinion
for the orders of Government. Pendency of claim
before a Revenue Court is no interruption
within the meaning of this paragraph. Where it
is clear that the Inam Settlement has
not conceded the right to Excise Revenue or
Foddy, the Claimants should be awarded
Free-Rent only, as laid down in para 10 above.
But where it has been conclusively Establish-
-ed that the claimant is entitled to both
Excise Revenue or Foddy and Free-Rent,
the Case becomes one of a "Privileged Inamdar
or Zamindar," and the award should be
as per particulars below:—

(1) Under the Farming System, the
claimant will be given the Whole of the
Rent of the "Grove Farm" or "Shop Farm"
or of both, realised in his Village for
the past 5 years, minus the proportion-
-ate Cost of Establishment Charges,
(Say 5 per Cent) and local cess

cess payable to Government. If his Shop obtains Supplies of Toddy from any Govern-ment Grove or from any Arrack or Kopam-gutter Grove, not Separately Solds as an independent "Grove Item", a deduction should also be made from the above Amount at the rate of 4 Annas for each tree tapped for his shop. If the tapped trees belong to a Government Grove, the Amount thus deducted should be credited to Govern-ment; or if they belong to an Arrack or Kopamgutter Grove, it should be paid to the proprietor of the Arrack Kopamgutter Village Concerned, the local cess thereon being credited to Government.

2) Under the Tree-tax System, the Claimant will be Entitled to the follow-ing items:—

(a) Tree-Tax on account of the trees tapped in his Village, the local cess thereon being payable to Government.

(b) Tree Rent of the trees tapped in his

Village, the local cess thereon being payable to Government, in cases where the trees are leased by Government.

(c) The Rent of the toddy Shop in this Village.

The above payment will be subject to deduction on account of proportionate Cost of Establishment, as stated above. If no toddy-yielding trees exist in this Village, his shop being dependent upon trees in Government Villages, both Tree-Tax and Tree-Rent on account of the trees tapped in Government groves for his shop, shall be payable to Government; provided that if trees be tapped in occupied lands, Tree-Tax will be payable to Government, Tree Rent being payable to the occupants at Such rates as may be settled between themselves.

12. The Government reserve to themselves the right of making Such reasonable

addition to the aforesaid 5 per cent for
Establishment Charges, as from time to time
they may consider necessary.

13 Under the preliminary Free-tax System,
of the current year 1897-98, the "Grove
Farms" in "Inam and Koyanguller
Villages" have, as a rule, not been sold or
leased by Government, the proprietors thereof
being left to lease them to Toddy Vend farmers
or Shopkeepers at such rates of Free Rent,
as may be privately settled by themselves,
So that the whole of the Amount levied by
Government for the trees tapped in Inam
and Koyanguilla Villages during the
year 1897/98 will be credited under, Free-
-tax, the Free Rent being recovered by the
proprietors themselves. But in the case
Some Inam Villages, the Grove Farms
whereof were attached to certain particular
Toddy Vend Farms in the year 1896-97,

the proprietors have not been allowed
to lease their trees privately for the year
1897-98, the Arrangements which existed
in the year 1896/97, having been ordered to
Continue in the year 1897-98. In the Case of
Such Villages, the proprietors will get for
the year 1897-98, the same Amount of Tree Rent
As is payable to them for the year 1896/97, the
Matter Connected with the Tree-tax levied
on the trees tapped in them, being settled in
accordance with the finding as to whether
they are "Ordinary Inamdars" or "Privileged
Inamdars"

14. Even after the introduction of the
Tree-tax System in its Entirety from the
year 1898-99, the Toddy Shops in the Villages
of both "Ordinary Inamdars or Koyam-
-gutta dars" and "Privileged Inamdars or
Koyamgutta dars", will Continue to be sold
by Government, the rent of the Shops in

The

former being Credited to Government and
that of those in the latter being payable to the
Proprietors of the Villages Concerned, minus
the proportionate Establishment Charges;
but both the "Ordinary Branders or
Korjangulladers" and "Privileged Brand-
-ders or Korjangulladers" will be at liberty
to lease their trees for the Manufactury
toddy to the licensees of Shops, for such
Free Rent, as may be Settled between them-
-selves; but the Fee-tax of the trees tapped
in "Ordinary Brand or Korjangulla Villages"
will be Credited to Government, and that of
the trees tapped in "Privileged Brand or
Korjangulla Villages" will be payable to
the Proprietors thereof, minus the Cost
of Establishment Charges, the local Cess
thereon being Credited to Government.
Provided, however, that if the Groves of
any of them have been attached to any

particular Shops from time immemorial,
the Trees in Such Groves will be leased by
Government, as usual to the licensees of Such
Shops for the Rent at a rate not less than
four Annas per tree per Annum to be paid
to the Owners thereof, the local cess thereon
being payable to Government.

15. The Deputy Commissioners of
Districts will be at liberty, under the
provisions of the Excise Act, not to sell or
license the Shops in any of the Inam
or Kayamgutta Villages, on the Ground
of there being too many Shops, or for any
other Valid reason, the proprietors of Such
Villages being awarded reasonable
Amounts of Compensation.

16. Wherever "Privileged Inamdars
or Kayamguttadars" are willing to

to Compound with Government for an immediate payment not exceeding twenty times the Net Annual income from Land Revenue upon the Average for the 10 years, i.e. of five years prior to 1873 and of five years ending 30th June 1896, the Matter should be reported for the orders of Government.

17. The revenue of the Bandar or Koyamgutladar must necessarily be a fluctuating item in the same way as Government Revenue. But when once his claim is decided on its merits, the payment to be made to him in Each Succeeding Year, would, in the absence of material change in Existing Conditions be a Matter of mere routine.

18 Cases, if any, not coming within the purview of the foregoing instructions should form the Subject of a Special Communication.

19. The

19. The Settlement of the Claims of Scamdars and Korangullodars has long been delayed. The District Officers will fix a reasonable time within which all such Claims should be preferred, and give due publicity to the same by a Notice in the Official Gazette. They should afterwards lose no time, either by themselves or by an Assistant Commissioner under their direction, in Enquiring into all such Claims and forwarding their Reports to the Excise Commissioner in Such form, as would admit of his passing them on with his own opinion for the final orders of Government, without directing a further investigation or Calling for additional information

20. The record of the Enquiry in Each Case, which, as far as possible should

be conducted in the manner laid down in Sections 201 & 202 of the Land Revenue Code, should accompany the report referred to in para 19 above, together with a Calendar in the form A hereto appended.

21. After it has been decisively and finally settled, which of all the Inam and Koyamgutta Villages in each District are "Ordinary" and which of them are "Privileged", Separate Statements of the same should be completely prepared and submitted by the Deputy Commissioner in the appended form B for publication in the Government Gazette.

Chief Commissioner
in Mysore

A.

Calendar of an Inamdar's or Kayamguttadar's claim to Toddy Revenue enquired by ..... District

Name of Taluk	Name of Hobli Sammat or Magni	Name of Inam or Kayamgutta village.	Name of Inamdar or Kayamguttadar	Class of Inamdar or Kayamguttadar as per claim ("Ordinary" or "Privileged")	Documents relied upon	Witnesses examined	Finding	Amount awarded if any.	Grounds of decision
1	2	3	4	5	6	7	8	9	10

[redacted] or Kayenguitta villages finally settled, as to whether they are "ordinary" or "Privileged" with reference to Locality Income

Name of District	Name of Talukh	Name of Hobli, Cannanat or Kayenguitta	Name of village	Whether Cannanam, Jodi or Kayenguitta	Settled as "ordinary" or "privileged"	No of Toddy Shops in the village	Whether the shops are now in existence or not	Description of Toddy yielding trees existing in the village	Remarks
1	2	3	4	5	6	7	8	9	10
6							01	6	7

Draft Instructions

To (SL 83)

The Superintendent

Govt. Press

No 4357 Ser 1
Ser 158

Dated 15 November 1897

I have the honor to forward herewith ~~a copy~~ of the draft instructions proposed by the Excise Commrs to be issued for the guidance of officers in the conduct of enquiry into the claims of Inamdars to Land Revenue and to request that (10) ten copies of clear proof may be sent to this office on Wednesday the 17th Inst.

I have the honor to be
Sir
Your most obedient servant

15/11/97

for Secretary

15/11/97

(SL 9)

Vol 24

To

The Excise Commr
Mysore

No 9617 J. 8x382 dated 1/4/98

1-4-98.

Has the honr to request that the Excise Commr will be so good as to ascertain & report the practice which obtains in the Madras & Bombay presidency especially in the Talukas bordering the Mysore State, as regards the Inamdars' claim to Toddy Revenue.

B. O.
1/4/98
Secretary

2/4/98

copd 1/4/98

no rebs received
Duties received
Rs
Mysore
Received for
Rs
Mysore
Received for

Extract received
2/4/98

(5110)

No. 1477/76

Excise Commissioner's Office

Bangalore, dated 19th August 1898.
24

To

The Secretary to the Government
of Mysore
General and Revenue Departments.

Sir,

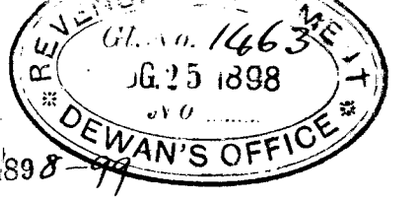
(19) Adverting to Government Proceedings No 21465/Ex.79 dated 24th August 1897, I have the honor to state that applications have been received from some Inamdars for advances on account of their Toddy revenue, and to solicit therefore that orders may be passed to make advances to the Inamdars entitled to Toddy Revenue, for the year 1897-98, similar to those made for the years 1895-96 & 1896-97 under the authority of the above order. But in making advances for the year 1897-98, bree-taxe, as well as local cess, has of course to be excluded, as, even in accordance with Secretary's order No 4090/Ex.169, dated 6th November 1897, the bree-taxe of the trees tapped in alienated villages has been credited to Government pending final orders on the subject.

I have the honor to be
Sir,
Your most obedient Servant

J. Bruce

Excise Commissioner.
Mysore

Ex. 87



Gen. 30] 27 1898-99

From The Excise Commissioner in Mysore

To

The Secretary to the Govt. of Mysore,

General & Revenue Dept.s

Dated 19th August 1898
Despatched 24th
Received

General No. 1477
No. 76

Enclosure *No.*

In reply to Govt Proc: &c: 2146-55, Ex: 79, dated 24th August 1897.

SUBJECT.

States that applications have been received from some Inamdars for advances on account of their toddy revenue for 1897-98 and solicits that orders may be passed to make advances to the Inamdars entitled to toddy revenue, for the year 1897-98 also, similar to those made for the previous years.

References (to be entered only in the Dewan's Office).

Ex 87

Rw 25/8/98
Secretary
Submitted for orders -
31/8/98

Draft sanction submitted
1/9/98

Draft as 1.

(30)

SC 11

Read:-

Letter No: 1477 dy 14th August 1898 from the Deputy Commr in Lyari soliciting that, as applications have been received from certain Inamdars for advances on account of their Toddy revenue for 1897-98, orders may be passed and payment of such advances, and stating that in paying them, tree-tax, together with local cess thereon, has to be excluded, as in accordance with Secretary's docket No: 4090 Ex 149 dy 6th November 97, the tree-tax on trees in alienated villages has been credited to Govt: pending final orders on the subject.

Also letter No: 3433 dy 15th Novr 1898 soliciting early orders on the above.

Noted to Secondy
8-9-98

Dpatch
25-11-98

3647-56 dy 30-11-98
Ex 178 30

Order therein No:-

Government are pleased to authorize the Deputy Commr to make advances to Inamdars entitled to Toddy revenue advances for the year 1897-98 similar

to those ordered for previous years.

These advances will as heretofore be subject to future adjustment and free-ban together with local cess, thereon should, as suggested by the Excise Comm^rs, be excluded ~~from such advances~~ therefrom pending the final decision of Govt: on the question.

2. A detailed statement, showing the advances made on the authority of this order, should be submitted for the information of Govt:

A. 8-9-98

Secretary

VC 3/9/98

To
The Excise Comm^r
" Dy: Comm^rs of Districts
" Controller, Deputy Govt:

VC 2/9/98

30 45

Proceedings of the Government of Mysore, Excise, dated 30th November 1898.

READ—

Letter No. 1477—76, dated 19th August 1898, from the Excise Commissioner in Mysore, soliciting that, as applications have been received from certain Inamdars for advances on account of their toddy revenue for 1897-98, orders may be passed authorising the payment of such advances, and stating that in paying them, tree-tax together with local cess thereon, has to be excluded, as, in accordance with Secretary's docket No. 4090—Ex. 149, dated 6th November 1897, the tree-tax on trees in alienated villages has been credited to Government, pending final orders on the subject.

ALSO—

Letter No. 3433—164, dated 15th November 1898, from the Excise Commissioner in Mysore, soliciting early orders on the above.

Proceedings of the Govt of Mysore,

S. Cur 2m

No. 3647-56—Ex. 178, DATED BANGALORE, 30TH NOVEMBER 1898.

ORDER THEREON.—Government are pleased to authorize the Deputy Commissioners to make to Inamdars entitled to toddy revenue, advances for the year 1897-98 similar to those ordered for previous years. These advances will, as heretofore, be subject to future adjustment, and tree-tax together with local cess thereon should, as suggested by the Excise Commissioner, be excluded therefrom, pending the final decision of Government on the question.

2. A detailed statement, showing the advances made on the authority of this order, should be submitted for the information of Government.

C. SREENIVASIENGAR,
Secy. to Govt., Gen. & Rev. Dept.

To—The Excise Commissioner in Mysore.
The Deputy Commissioners of Districts.
The Comptroller, Mysore Government.

Exd.—C.V

1898
-99

GOVERNMENT OF MYSO

EXCISE

PROCEEDINGS

Dated 30th November 1898

No. 3647-56
Ex. 178

Authorizing the payment of advances to Inamdars on account of toddy revenue due to them for the year 1897-98.

MGCPE—16-12-98—200

Ex. 192

Gen. 30]

REVENUE DEPARTMENT
GL. No. 3678
1898 DEC. 2 1898
Ex. No.
DEWAN'S OFFICE

From

The Excise Commissioner
(31) in Mysore

To

The Secretary to the Govt. of Mysore,

General and Revenue Depts

Dated 3rd December 98

Despatched 10th December 98.

Received

General No. 3837.

No. 191

Enclosure No.

In reply to Secretary's docket No. 9617-7 & 3821 of 12th April 98 a reminder No. 80 & 14 of 6th July 1898.

SUBJECT.

Reports that no Abkari Revenue is enjoyed by Inamdars in the Madras and Bombay Presidencies but that they get only tree-rent for the toddy yielding trees tapped for the manufacture of toddy in their estates.

References (to be entered only in the Dewan's Office).

12.12.98

Submitted to Secretary

Please see your blue pencil note on Mr Abdul Rahman's Memo of 30.3.98. re Inamdars' claim to toddy revenue.

The draft instructions have not been approved & issued.

The Excise Comr promises to submit a further report if addl information be collected.

21
5.1.99

Please thresh this out when we next meet re

3-1-99

Submitted with a note as to Sugar Head Shanbogue.

No 3837/191. Excise Commissioner's Office
Bangalore, dated 3rd December 1898
10th

From,

The Excise Commissioner
in Mysore

To

The Secretary to the Government
of Mysore,
General and Revenue Department.

Sir,

Adverting to your docket No 9617.J/Ex 382, dated 1st April 1898 and reminder No 80/Ex 114, dated 6th July 1898, I have the honor to state that it has been ascertained that Inamdars in the Madras and Bombay Presidencies, get rent for the toddy-yielding trees tapped for the manufacture of toddy in their estates, at the rates settled between themselves & the licensees of toddy shops or licensed tapmen, just like the occupants of assessed Government lands.

2. The Secretary to the Commissioner, Abkari and Salt, Madras, says in his letter No 2099, dated 23rd May 1898, to the Deputy Commissioner, Madura District, that "Inamdars in the Madras Presidency have

have no rights to Toddy Revenue, but that they have the same rights as other tree-owners in the matter of leasing them for tapping".

3. The Deputy Commissioner, Bellary Distrct, reports that from enquiries made in the frontier taluks of the Madras and Bombay Presidencies, it appears that Inamdars there have no claim whatever to Toddy Revenue derived from tree-tax, and the renters of shops tap the trees in the Inam lands, making their own arrangements with the Inamdars, in paying at the same time the prescribed tax to Government.

4. In Section IV of the Madras Regulation XXV of 1802, it is laid down as follows:

" The Government having reserved to
" itself the entire exercise of its
" discretion in continuing or abolish-
" -ing, temporarily or permanently,
" the articles of revenue included,
" according to the custom & practice
" of the country, under the several
" heads of Salt & Saltpetre - of the
" Sayer, or duties by sea or land -
" of the Abkary or tax on the sale of
" Spirituous liquors & intoxicating drugs
of

of "of the Excise on articles of Consump-
"tion – of all taxes personal and pro-
"professional, as well as those deriv-
"ed from markets, fairs or bazars –
"of Jakhiray lands (or lands exempt
"from the payment of public revenue),
"and of all other lands paying only
"favorable quit rents – the permanent
"assessment of the land-tax shall
"be made exclusively of the said
"articles now recited."

5. From information so far available, it would appear that at present times proprietors of alienated lands do not seem to enjoy any Excise revenue, their source of revenue being confined to land revenue, to which latter item of land revenue alone all settlements hitherto ordered by the Madras Government of Inams, were confined. No definite order or record has been traced directly dealing with continuation or abolition of such revenue by Inamdars who may hold Sanads in their favor alienating Excise or other sources of revenue. I am still continuing enquiries, and shall submit further report if additional information bearing on